

# Exhibit AA

U.S. Department of Homeland Security  
U.S. Customs and Border Protection  
One Penn Plaza, 10th Floor  
New York, NY 10119



U.S. Customs and  
Border Protection

DEC 21 2010

N138076

CLA-2-20:OT:RR:NC:2:228

CATEGORY: Classification

TARIFF NO.: 2005.99.9700

Mr. Ernesto Jocson  
Richard G. Fleischer, CHB  
132 West 132<sup>nd</sup> Street  
Los Angeles, CA 90061

RE: The tariff classification of prepared vegetables from Colombia

Dear Mr. Jocson:

Technical information and samples of Zenu brand "Ensalada de Vegetales" (vegetable salad) were submitted with your letter. The samples were examined and disposed of. The product is a mixture of whole green peas, cubed potatoes and carrots, in a medium of water and salt, put up for retail sale in a pull-top metal can containing 300 grams, net weight, 48 units per box or 580 grams, net weight, 24 units per box.

The applicable subheading for this product will be 2005.99.9700, Harmonized Tariff Schedule of the United States (HTSUS), which provides for other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen...other vegetables and mixtures of vegetables...other...other. The duty rate will be 11.2 percent ad valorem.

Duty rates are provided for your convenience and are subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided on World Wide Web at <http://www.usitc.gov/tata/hts/>.

Articles classifiable under subheading 2005.99.9700, HTSUS, which are products of Colombia may be entitled to duty free treatment under the Generalized System of Preferences (GSP) or the

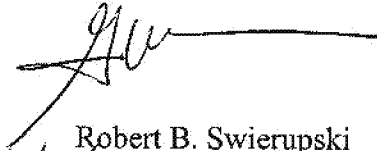
Andean Trade Preference Act (APTA) upon compliance with all applicable regulations. The GSP is subject to modification and periodic suspension, which may affect the status of your transaction at the time of entry for consumption or withdrawal from warehouse. To obtain current information on GSP, check our Web site at [www.cbp.gov](http://www.cbp.gov) and search for the term "GSP".

This merchandise is subject to The Public Health Security and Bioterrorism Preparedness and Response Act of 2002 (The Bioterrorism Act), which is regulated by the Food and Drug Administration (FDA). Information on the Bioterrorism Act can be obtained by calling FDA at 301-575-0156, or at the Web site [www.fda.gov/oc/bioterrorism/bioact.html](http://www.fda.gov/oc/bioterrorism/bioact.html).

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Stanley Hopard at (646) 733-3029.

Sincerely,

A handwritten signature in black ink, appearing to read 'RBS', followed by a horizontal line.

Robert B. Swierupski  
Director  
National Commodity Specialist Division

U.S. Department of Homeland Security  
U.S. Customs and Border Protection  
One Penn Plaza, 10th Floor  
New York, NY 10119



U.S. Customs and  
Border Protection

DEC 21 2010

N138264

CLA-2-20:OT:RR:NC:2:228

CATEGORY: Classification

TARIFF NO.: 2005.40.0000; 2005.99.9700

Mr. Ernesto Jocson  
Richard G. Fleischer, CHB  
132 West 132<sup>nd</sup> Street  
Los Angeles, CA 90061

RE: The tariff classification of prepared vegetables from Colombia

Dear Mr. Jocson:

Technical information and samples of four products were submitted with your letter. Except as noted below, the samples were examined and disposed of. The articles are vegetable products in a liquid medium, put up for retail sale in pull-top metal cans containing from 200 grams to 580 grams, net weight. Zenu brand "Arvejas al Natural" (natural peas) consists of green peas in a medium of water, sugar and salt. "Ensalada con Maiz y Champinones" (peas and carrots salad with corn and mushrooms) is composed of peas, carrots, sweet corn, mushrooms, water, sugar and salt. "Arvejas con Zanahoria" (peas with carrots) contains peas, carrots, water, sugar and salt.

The applicable subheading for "Arvejas al Natural" will be 2005.40.0000, Harmonized Tariff Schedule of the United States (HTSUS), which provides for other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen...peas. The duty rate will be free.

The applicable subheading for "Ensalada con Maiz y Champinones" and "Arvejas con Zanahoria" will be 2005.99.9700, HTSUS, which provides for other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen...other vegetables and mixtures of vegetables... other...other. The duty rate will be 11.2 percent ad valorem.

Duty rates are provided for your convenience and are subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided on World Wide Web at <http://www.usitc.gov/tata/hts/>.

Articles classifiable under subheading 2005.99.9700, HTSUS, which are products of Colombia may be entitled to duty free treatment under the Generalized System of Preferences (GSP) or the Andean Trade Preference Act (APTA) upon compliance with all applicable regulations. The GSP is subject to modification and periodic suspension, which may affect the status of your transaction at the time of entry for consumption or withdrawal from warehouse. To obtain current information on GSP, check our Web site at [www.cbp.gov](http://www.cbp.gov) and search for the term "GSP".

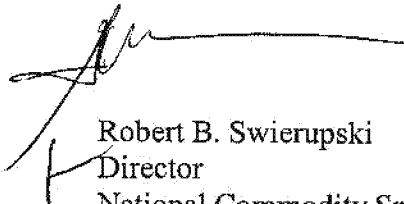
Your inquiry does not provide enough information for us to give a classification ruling on "Frijoles del Rancho" (red beans with corn and sausage in BBQ sauce). Your request for a classification ruling should include the botanical identity (genus and species) of the "beans" and a complete ingredients breakdown, by weight. When this information is available, you may wish to consider resubmission of your request. The samples of this product will be retained with the National Import Specialist for thirty (30) days, pending receipt of the above information.

This merchandise is subject to The Public Health Security and Bioterrorism Preparedness and Response Act of 2002 (The Bioterrorism Act), which is regulated by the Food and Drug Administration (FDA). Information on the Bioterrorism Act can be obtained by calling FDA at 301-575-0156, or at the Web site [www.fda.gov/oc/bioterrorism/bioact.html](http://www.fda.gov/oc/bioterrorism/bioact.html).

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Stanley Hopard at (646) 733-3029.

Sincerely,



Robert B. Swierupski  
Director  
National Commodity Specialist Division